

EXHIBIT A

**USA Commercial Mortgage
Prepaid Interest Recap
As of 9/30/08**

	Total	Serviced by	
		Compass	USACM
Prepaid interest due as of the Effective Date (March 12, 2007)	\$ 8,806,255.11	5,292,567.59	3,513,687.52
Prepaid Interest collected and remitted from Compass to the USACM estate:			
March-07	156,471.33	156,471.33	
April-07	47,707.07	47,707.07	
April-08 (Note 1)	205,972.85	205,972.85	
Marquis prepaid interest recouped from the Marquis payoff	1,234,459.72	162,278.20	1,072,181.52
Compass loans where interest was recouped from investors	210.67	210.67	
Placer I & II prepaid interest recouped from the Marquis payoff	-		
	<u>\$ 1,644,821.64</u>	<u>572,640.12</u>	<u>1,072,181.52</u>
Total by Servicer	<u>\$ 7,161,433.47</u>	<u>\$ 4,719,927.47</u>	<u>\$ 2,441,506.01</u>
Shamrock loan recoupment shortfall	\$ 64,233.70	64,233.70	
Net prepaid interest due	<u>\$ 7,225,667.17</u>	<u>\$ 4,784,161.16</u>	<u>\$ 2,441,506.01</u>
		4,741,000.00	
		43,161.16	

Note 1: Compass remitted \$205,972.85 on the Shamrock payoff, however the total amount that was due USACM was \$299,729.67